

any protest shall be filed against the original warehouse entry.

[T.D. 73-175, 38 FR 17464, July 2, 1973, as amended by T.D. 82-204, 47 FR 49376, Nov. 1, 1982; T.D. 84-129, 49 FR 23168, June 5, 1984; T.D. 84-213, 49 FR 41185, Oct. 19, 1984; T.D. 97-19, 62 FR 15842, Apr. 3, 1997; T.D. 98-74, 64 FR 15303, Mar. 31, 1999]

§ 144.42 Combined entry for rewarehouse and withdrawal for consumption.

(a) *Applicability.* If the consignee of merchandise withdrawn for transportation wishes to pay duty and obtain possession of the merchandise immediately upon arrival at destination, he may make a combined entry for rewarehouse and withdrawal for consumption.

(b) *Procedure for entry.* The procedures set forth in § 144.41 are applicable to this type of entry, with the following exceptions:

(1) *Form of entry.* A combined entry for rewarehouse and withdrawal for consumption shall be made on Customs Form 7501 (Consumption Entry), in 4 copies, and shall contain all of the statistical information as provided in § 141.61(e) of this chapter, one copy to be used as the permit. No declaration is required on the entry;

(2) *Extra copy for Internal Revenue.* An additional copy of Customs Form 7501, marked or stamped "For Internal Revenue Purposes," shall be presented for each entry of cigars, cigarettes, or cigarette papers or tubes, when the release from Customs custody of those articles is subject to part 275 of the regulations of the Internal Revenue Service (26 CFR part 275) and tax is payable to Customs; and

(3) *Deposit of duties.* Estimated Customs duties, taxes, and other charges, as set forth in subpart G of part 141 of this chapter, shall be deposited upon presentation of the combined entry. The port director shall then issue a permit for release on Customs Form 7501.

[T.D. 73-175, 38 FR 17464, July 2, 1973, as amended by T.D. 73-312, 38 FR 30884, Nov. 8, 1973; T.D. 87-75, 52 FR 20068, May 29, 1987]

PART 145—MAIL IMPORTATIONS

Sec.

145.0 Scope.

Subpart A—General Provisions

145.1 Definitions.

145.2 Mail subject to Customs examination.

145.3 Opening of letter class mail; reading of correspondence prohibited.

145.4 Dutiable merchandise without declaration or invoice, prohibited merchandise, and merchandise imported contrary to law.

145.5 Undeliverable packages.

Subpart B—Requirements and Procedures

145.11 Declarations of value and invoices.

145.12 Entry of merchandise.

145.13 Internal revenue tax on mail entries.

145.14 Marking requirements.

Subpart C—Administrative Review of Mail Entries

145.21 Administrative review.

145.22 Procedures for obtaining administrative review.

145.23 Time limits.

145.24 Amendment of entry.

145.25 Entry correct.

145.26 Rates of duty not binding.

Subpart D—Special Classes of Merchandise

145.31 Importations not over \$200 in value.

145.32 Bona-fide gifts.

145.34 Personal and household effects and tools of trade.

145.35 United States products returned.

145.36 Articles for institutions.

145.37 Articles for the U.S. Government.

145.38 Diplomatic pouches.

145.39 Articles for diplomatic officers, representatives or international organizations, and foreign military personnel.

145.40 Plant material imported for immediate exportation.

145.41 Other conditionally and unconditionally free merchandise.

145.42 Proof for conditionally free merchandise.

145.43 Unaccompanied tourist shipments.

Subpart E—Restricted and Prohibited Merchandise

145.51 Articles prohibited by section 305, Tariff Act of 1930.

145.52 Literature concerning devices for unlawful abortion.

145.53 Firearms and munitions of war.

145.54 Alcoholic beverages.